In the claims:

Please cancel claims 1-9, 16, 19-26, 28-36, 39-40, 46 and 49-56 as follows:

1. (Cancelled)

2. (Cancelled)

3. (Cancelled)

4. (Cancelled)

5. (Cancelled)

6. (Cancelled)

7. (Cancelled)

8. (Cancelled)

9. (Cancelled)

10. (Original) An immediate release, taste-masked pharmaceutical composition for oral administration, the pharmaceutical composition comprising

a core;

an active pharmaceutical ingredient, wherein the core includes the active pharmaceutical ingredient; and

a taste masking coating, the taste masking coating comprising a combination of (i) copolymers of acrylate and methacrylate with a quaternary ammonium group in combination with sodium carboxymethylcellulose and (ii) polyvinyl alcohol-polyethylene glycol copolymer,

wherein the core and the active pharmaceutical ingredient are coated with the taste masking coating.

11. (Original) The pharmaceutical composition of claim 10, wherein more than 60% of the active pharmaceutical ingredient is released in about 15 minutes, more than 80% of the active pharmaceutical ingredient is released in about 30 minutes, and more than 90% of the active pharmaceutical ingredient is released in about 45 minutes when the pharmaceutical composition is placed in 900 ml of a glycine buffer (pH 3.0) with apparatus 2 with stirring at 75 RPM and aliquots of the solution are analyzed spectrophotometrically at a wavelength of 259 nm.

12. (Original) The pharmaceutical composition of claim 10, wherein the ratio of (i) and (ii) is about 1:2 to about 1:3.

13. (Original) The pharmaceutical composition of claim 10, wherein the concentration of (i) is between about 20% w/w and about 30% w/w of the taste masking coating.

14. (Original) The pharmaceutical composition of claim 10, wherein the concentration of (ii) is between about 65% w/w and about 75% w/w of the total coating composition.

15. (Original) The pharmaceutical composition of claim 10, wherein the taste masking coating further comprises one or more lubricants.

16. (Cancelled)

17. (Original) The pharmaceutical composition of claim 15, wherein the lubricant comprises up to 10% of the dry weight of the taste masking coating composition.

18. (Original) The pharmaceutical composition of claim 10, wherein the taste masking coating comprises between about 10% w/w and about 40% w/w of the core and active pharmaceutical ingredient.

19. (Cancelled)

20. (Cancelled)

21. (Cancelled)

22. (Cancelled)

23. (Cancelled)

24. (Cancelled)

25. (Cancelled)

26. (Cancelled)

27. (Original) The pharmaceutical composition of claim 10, wherein the active pharmaceutical ingredient comprises one or more of alkaloids, antacids, analgesics, anabolic agents, anti-anginal drugs, anti-allergy agents, anti-arrhythmia agents, antiasthmatics, antibiotics, anticholesterolemics, anticonvulsants, anticoagulants, antidepressants, antidiarrheal preparations, anti-emetics, antihistamines, antihypertensives, anti-infectives, anti-inflammatories, antilipid agents, antimanics, anti-migraine agents, antinauseants, antipsychotics, antistroke agents, antithyroid preparations, anabolic drugs, antiobesity agents, antiparasitics, antipsychotics, antipyretics, antispasmodics, antithrombotics, antitumor agents, antitussives, antiulcer agents, anti-uricemic agents, anxiolytic agents, appetite stimulants, appetite suppressants, beta-blocking agents, bronchodilators, cardiovascular agents, cerebral dilators, chelating agents, cholecystekinin antagonists, chemotherapeutic agents, cholesterol reducing agents, cognition activators, contraceptives, coronary dilators, cough suppressants, CNS drugs, decongestants, diabetes agents, diuretics, emollients, enzymes, erythropoietic drugs, expectorants, fertility agents, fungicides, gastrointestinal agents, growth regulators, hormone replacement agents, hyperglycemic agents, hypoglycemic agents, ion-exchange resins, laxatives, migraine treatments, mineral supplements, mucolytics, narcotics, neuroleptics, neuromuscular drugs, non-steroidal anti-inflammatories (NSAIDs), nutritional additives, peripheral vasodilators, polypeptides, prostaglandins, psychotropics, renin inhibitors, respiratory stimulants, sedatives, steroids, stimulants, sympatholytics, thyroid preparations, tranquilizers, uterine relaxants, vaginal preparations, vasoconstrictors, vasodilators, vertigo agents, vitamins, and wound healing agents.

28. (Cancelled)

29. (Cancelled)

30. (Cancelled)

31. (Cancelled)

32. (Cancelled)

33. (Cancelled)

34. (Cancelled)

35. (Cancelled)

36. (Cancelled)

37. (Original) The pharmaceutical composition of claim 10, wherein the taste-masking coating is applied to the active pharmaceutical ingredient.

38. (Original) The pharmaceutical composition of claim 10, wherein the taste masking coating further comprises one or more of plasticizers, coloring agents, and gloss producers.

39. (Cancelled)

40. (Cancelled)

41. (Original) A process for preparing an immediate release taste-masked pharmaceutical composition for oral administration, the process comprising:

coating a core containing an active pharmaceutical ingredient with a taste masking coating composition, the taste masking coating composition comprising a combination of (i) copolymers of acrylate and methacrylate with a quaternary ammonium group in combination with sodium carboxymethylcellulose and (ii) a polyvinyl alcohol-polyethylene glycol copolymer.

42. (Original) The process of claim 41, wherein the ratio of (i) to (ii) is between about 1:2 and about 1:3.

43. (Original) The process of claim 41, wherein the concentration of (i) is between about 20% w/w and about 30% w/w of the total coating composition.

44. (Original) The process of claim 41, wherein the concentration of (ii) is between about 65% w/w and about 75% w/w of the total coating composition.

45. (Original) The process of claim 41, wherein the taste masking coating composition further comprises one or more lubricants.

46. (Cancelled)

47. (Original) The process of claim 45, wherein the lubricant comprises up to about 10% of the dry weight of the taste masking coating composition.

48. (Original) The process of claim 41, wherein the coating comprises between about 10% w/w and about 40% w/w of the active pharmaceutical ingredient-containing core.

49. (Cancelled)

50. (Cancelled)

51. (Cancelled)

52. (Cancelled)

53. (Cancelled)

54. (Cancelled)

55. (Cancelled)

56. (Cancelled)

57. (Original) The process of claim 41, wherein the drug comprises one or more of alkaloids, antacids, analgesics, anabolic agents, anti-anginal drugs, anti-allergy agents, anti-arrhythmia agents, antiasthmatics, antibiotics, anticholesterolemics, anticonvulsants, anticoagulants, antidepressants, antidiarrheal preparations, anti-emetics, antihistamines, antihypertensives, anti-infectives, anti-inflammatories, antilipid agents, antimanics, anti-migraine agents, antinauseants, antipsychotics, antistroke agents, antithyroid preparations, anabolic drugs, antiobesity agents, antiparasitics, antipsychotics, antipyretics, antispasmodics, antithrombotics, antitumor agents, antitussives, antiulcer agents, anti-uricemic agents, anxiolytic agents, appetite stimulants, appetite suppressants, beta-blocking agents, bronchodilators, cardiovascular agents, cerebral dilators, chelating agents, cholecystekinin antagonists, chemotherapeutic agents, cholesterol reducing agents, cognition activators, contraceptives, coronary dilators, cough suppressants, CNS drugs, decongestants, diabetes agents, diuretics, emollients, enzymes, erythropoietic drugs, expectorants, fertility agents, fungicides, gastrointestinal agents, growth regulators, hormone replacement agents, hyperglycemic agents, hypoglycemic agents, ion-exchange resins, laxatives, migraine treatments, mineral supplements, mucolytics, narcotics, neuroleptics, neuromuscular drugs, non-steroidal anti-inflammatories (NSAIDs), nutritional additives, peripheral vasodilators, polypeptides, prostaglandins, psychotropics, renin inhibitors, respiratory stimulants, sedatives, steroids, stimulants, sympatholytics, thyroid preparations, tranquilizers, uterine relaxants, vaginal preparations, vasoconstrictors, vasodilators, vertigo agents, vitamins, wound healing agents, and others.

58. (Original) The process of claim 41, further comprising formulating the taste-masked pharmaceutical composition as sprinkles, a dry powder, a suspension, an emulsion, whole chewable tablets, or dispersible tablets.

59. (Original) The process of claim 41, wherein the taste-masking coating composition is applied to the drug.

60. (Original) The process of claim 41, wherein the taste masking coating composition further comprises one or more of a plasticizer, a coloring agent, and a gloss producer.

61. (Original) A process for preparing a taste-masked pharmaceutical composition, the process comprising:

coating one or more microcrystalline cellulose beads with a suspension containing at least one active pharmaceutical ingredient to form one or more drug loaded beads;

coating the drug loaded beads with a taste masking coating composition comprising (i) 25% w/w of the total taste masking coating composition of a copolymer of acrylate and methacrylate with a quaternary ammonium group in combination with sodium carboxymethylcellulose and (ii) 68.5% w/w of the total taste masking coating composition of polyvinyl alcohol-polyethylene glycol copolymer.

62. (Original) A method of treating, preventing or diagnosing a disease condition by orally administering a taste-masked pharmaceutical composition to a patient in need thereof, the pharmaceutical composition comprising a core containing an active pharmaceutical ingredient and a taste masking coating composition, the taste masking coating composition forming a coat around at least a portion of the core and comprising a combination of (i) a copolymer of acrylate and methacrylate with a quaternary ammonium group in combination with sodium carboxymethylcellulose and (ii) a polyvinyl alcohol-polyethylene glycol copolymer.